

EXHIBIT B

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March 25, 2010

Honorable Kimball Wood,

I'm writing this letter on behalf of my husband, Irving Stitsky, when I met him, at his sisters house, also the house I grew up in. I was instantly drawn to him. In 2003, there was a man at a fourth of July party with his children. I noticed right away he was a good father. I was there, a single mother with my son and daughter, Ashley at the time was 13 and my son, was Dillon, was 11. We started talking because we were drawn to each other and he insisted that he tell me about his past. He certainly was not proud of the mistakes he had made and was up front that day. He felt I should know because he thought I may not want to get involved with a man who had been in prison. He continued to be forthright with me and I trusted him, & still do. I believed in my heart then as I do now that he has always tried to

do the right thing for his family, and himself. He would never, knowingly put his family in this terrible situation that we are in now. Jwr is a devoted loving father and has proved it many times with not only his children, but with mine. He had custody of his children and deserved it. He thought of Ashley and Dillon as his own as well. Jwr was and up until November has been a crucial father figure for my children who desperately needed him and still need the positive influence he has had with them. Jwr became a respected stepfather and when we married, I moved to Bayside with my children. We had a lot of changes, as all blended families do, but it worked and the children grew to love each other.

My daughter, Ashley was a teenager and knew how to push the boundaries so when she got in trouble for skipping school once, Jwr was by my side, going to the school to explain why she was having trouble acclimating in

her new environment. He smoothed things out and went to meetings at school for her and talked to the counselor to make sure her transition was a good one. Sometimes Ashley only wanted to talk to Irv about her problems, he truly became a father to her. One night Ashley snuck out of the house to meet a friend, when we discovered she was gone, Irv didn't even think twice about going out at midnight to find her. He went to all the places he thought she could be and found her! He brought her home, they hugged and she thanked him for caring. Irv may have saved her life that night, a country girl wandering around in a city was not safe and Irv knew this and cared enough to bring her home. This is the type of man Irv is.

He did the same for my son, Dillon. Irv went to bat for Dillon when he had trouble in school. Dillon has ADHD and learning disabilities.

He has struggled in school, but Irv went to every meeting at school and even scheduled some when necessary so we could make sure Dillon was getting the help he needed. I could never have accomplished as much as Irv did, while a single mom, struggling to take care of 2 teens and working full time.

Dillon was in a horrific car accident on June 19, 2009 - a day parents never forget. Irv got the phone call and started crying, I knew something was wrong, he had a hard time telling me, but managed to pull it together for me and drove us to Westchester Med. Center where Dillon was airlifted. We had to get to our son. At 17, Dillon was on life support for 2½ agonizing days. Irv sat there with us, never leaving our side, he held Dillon's hand, rubbed his cheek and talked to him, begging him to come back to us. Irv cried like a baby and never held back his

feelings. Dillon finally woke up and it was incredible, as though Mr and I had just given birth to him. On the day that he was released from the hospital, Mr was there to carry him into bed. Mr sat with him and changed his bandages, I never saw such sensitivity in a man. Mr continued to care for Dillon until he was well again, he did this because he wanted to and he truly is a loving man.

He helped my parents as well, my father had quadruple bypass surgery and Mr went to my parents house and took care of their pets, helped my mother with the bills, and did repairs around the house that needed to be done. Mr is the type of man that doesn't need to be asked, he jumps right in and does what needs to be done to help. He never asked for anything in return, he just wanted to help when needed, he did whatever he had to.

Family is very important to Mr,

He was very upset to learn that my 2 older brothers didn't speak anymore. He spent hours on the phone with both of them to try and make them realize how lucky they were to be brothers and how he had always wished he had a brother. He considered them more than brother-in-laws and needed them to see how silly their feud was. Sure enough the fences were mended and now my brothers speak several times a week. This would have never happened without Irv intervening.

Irv also loves animals. I started rescuing cats with my sister-in-law. A restaurant was going to poison several ferrel cats that had lived there to find food. We captured them and had them spayed & neutered to place them in homes or farms. Irv was so touched by this he became involved and decided to keep a few at ~~home~~ our home in our barn. He actually had one cat tame enough, he brought him

into the house, this cat, named Charles loved Irv and sat with him every night, although Irv is allergic, he would just take medication so Charles could sit with Irv. He also learned about a labrador retriever who was being neglected, he told me we had to go get this dog. When we got there, Irv was so upset - the yellow lab was tied to a chain and malnourished. Irv got the chain off her and picked her up and carried her to the car. He nursed "Brandy" back to health and she became a loving addition to our family. We also had two other dogs. Unfortunately since this has happened I could no longer manage and losing our home has forced me to find homes for our pets, we are all heartbroken for the animals.

This was a safe place for our rescued animals. Irv would love to do it again.

This was a safe place for all of us, a home we loved. Irv had learned

from our church a teenager who was in an abusive home. Jennifer is a great kid who was going to run away and end up on the streets so Iw and I decided to take her in at our expense.

She needed a safe place to live and Iw was happy to help. Iw cares about people, especially those in need.

Without Iw around to help I have lost our home. My daughter, ^{and} ~~her~~ husband and 3½ month old baby have had to move 2 hours away, north of me so they could find affordable housing.

I will miss them dearly, especially my first grandchild who I've become so attached. I have also had to move far from my work because housing is too expensive locally on my income.

Dillon, Jennifer, and myself have found a small apartment, a far cry from our humble home. Iw was able to help me in my business so we could afford to stay together, in one home. We miss him for so many reasons. Iw started working with

me, helping to expand my business, a cleaning service I started as a single mom. With Irv's help we grew and became a success, working together, yes, Irv cleaned houses and offices with me and did quite well. We loved working together, I actually liked getting up in the morning and going to work with my husband, he enjoyed it as well and laughed which made it easy. Since he has been gone, I have lost jobs because I can't keep up without him. My son has quit school just so he can help and generate enough income to keep our apartment and food on the table, Dillon is a hard worker and he learned discipline from Irv. He taught Dillon how to be a man.

As a husband Irv treated me always with respect and love, I feel we were meant to be together. I feel lost without him, he has made such a positive impact on my life, in every way. It took me 39 years to find a man and love that we

the Irv

share. I know Irv better than any person could. I know in my heart and soul that he is truly a good, decent man who has a lot to offer many people besides just his family. Irv trusted people to a fault and always believed they would do the right thing. Since Irv has come into my life seven years ago, I have shown him a different lifestyle, a simple life that can be very fulfilled. Church became important to us and we attended every week. I saw Irv become humbled and content in the past few years, a change which was very refreshing from the man I met seven years ago. His priorities changed as our lifestyle changed. Irv enjoyed just staying home on days off, mowing the lawn and digging in the garden with me. He learned to enjoy the simple things in life, like throwing a ball for the dogs and playing with them until they were too tired.

to play anymore. We were living a quiet, content life, looking forward to Saturday night. We loved to stay home and watch a movie on T.V. with the kids, and of course our pets. This is a simple life that we grew accustomed to and enjoyed, and until now, never realized how much we appreciated and cherished.

In conclusion, I would like to say again that Irv is the glue that kept our family together and strong. Without him so many lives have been negatively altered and he is greatly missed by our family and extended family. It would be a blessing to have him back in our lives.

Thank you so much for taking the time to read our letters and I hope we were able to show you the side of Irv that we all know, love, and need.

Sincerely,
Nadine Stitsky

Your honor,

I have known Irv for 7 years and he has always been like a father to me. He knew I always wanted a tree fort and one day he came home with a truck load of lumber and built one with me and it even has real roofing on it which is really cool. It also has a deck on it.

A while ago I got in a really bad car accident and burnt my feet and broke my hip, he sat by my side while I was in the hospital and walked me to the bathroom. When I got home he carried me to the bed.

I could go on for another 5 or 6 pages about what he has not only done for me but many many others.

Dillon J.W.

March 23, 2010

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Honorable Kimba M. Wood,

We are writing this letter on behalf of Irving Stitsky, who has been found guilty of conspiracy to commit securities fraud, as well as securities, wire and mail fraud by a jury in which he plans to appeal.

My name is Jackie VanWagner and I am a mom with 3 young boys and a step-mom to two boys and a girl. I work with the elderly doing private duty in their homes. My husband Harry VanWagner has 3 children and a step-father to my 3 children. Together we have 6 children. This keeps us very busy with school, sports and community events. My husband is self-employed

in the Sprayfoam business.

We met Irving in 2004 when Irving came into my husband's children's lives. Irving and Nadine then got married and Irv was Dillon and Ashley's step-father. Through the teenage years there was many potholes in the road. Irving was always there to help guide the children on the right path. He went above and beyond the duties of being a Step-parent. It was a lot of work being the step-dad to build the trust with the kids. He would keep at it though, no matter how hard it was because of the love for the kids. Irving was the backbone of the family. He was the easy one to talk to, and always made sure everything was running smooth. Irving is an incredible family man. He always was there for his kids and his step-kids. Things have been much more difficult since Irving's incarceration.

My husband and I will always appreciate Irving for everything he has

done for our families. We miss his help and his friendly personality.

We just wanted to express our opinions about Irv to show that Irv really has done a lot of good in his life. It hurts our hearts to think of never seeing Irv again.

We appreciate you taking the time to read this letter, so you may also see the kind of person that Irv is to us.

Thank you very much for your time.

Sincerely yours,

Jackie V. Van Wagner

Payroll Dept

Jason Senzon
300 Mercer Avenue
Apt. 18F
New York, NY 10003

April 23, 2010

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Honorable Judge Wood,

Irv is a 2nd father to me. I can honestly say that for the past 20 years, he has been the next person in line when my own father has not been available or if I simply wanted a second opinion. Despite being my closet friend's father, I've always has the utmost respect for him. If someone were to ask me the first word that comes to mind when I hear the name, Irv Stitsky, I'd immediately say "loyalty." As we all know, Irv's family and friends are his life and that has NEVER changed. In my 27 years of existence, I'm yet to meet a person who loves and cares more for their children and I'm positive anyone who knows Irv well can also attest to that.

I practically grew up living in Irv's house; Jared and I are as close to brothers as possible. I can recall extremely specific memories that exemplify Irv's loyalty, devotion and generosity. I'd like to make it clear that I personally witnessed Irv OFTEN play the role of the Father and Mother in the family. Unfortunately, Andrea developed her own issues that became very apparent to people close to the family. Although Jared and I were young a Naïve, we knew Andrea had an alcohol problem. While growing up, we watched her spend countless days in bed suffering from hangovers which ultimately lead to major problems in their marriage. Irv refused to let her personal issues bring him or the family down.

On countless occasions, I recall Irv doing ALL of the food shopping, cooking, cleaning, house maintenance and pretty much anything else that warranted parenting. I have vivid memories of him sitting down for hours, patiently helping Aliza with her homework, while in the middle of cooking dinner and loading and unloading the washing machine for 6 people. Andrea often could not function, so Irv had no choice but to step up and take on all of the parenting responsibility. In addition to playing mommy and daddy, Irv somehow also figured out a way to coach all of his kid intramural sports. He'd come home from a hard day at work and have no

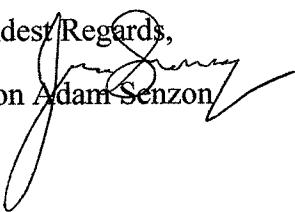
problem immediately diving into an after school extracurricular activity. If it required going to Brett's baseball practice and Jared's soccer practice in the same night, he'd somehow figure out a way to swing it so he could please both children. It was crucial for him to be involved in EVERY aspect of his children's development whether it involved school, health, leisure etc. He'd spend hundreds of weekend driving Jared around the country to compete in marshal arts tournaments. That was Jared's true passion and gift and Irv made sure he attended each and every relevant tournament. Not to mention, he was the one who took each child to a doctor's appointment if they were feeling ill. His children could not have lived without him and grown to become the beautiful people they are today.

Irv is the person I go to when I need life advice. I speak to my parents first and then he's the next one in line. I truly trust his opinion and value what he tells me. Irv loves me like a son and I know he is always looking out for my best interest. There is just something extremely comforting about sitting down and speaking with him about problems, concerns or just conversing about life experiences. He is always able to get me to put myself in someone else's shoes or to push me to think outside the box. He's a very creative and intuitive person, therefore always pushes that on people he loves. His intensions are always to put everyone before himself. To him, it wasn't about right or wrong, he was just naturally unselfish.

Irv was and remains to be the loyal, loving and the caring person that I've grown to love. I know deep down inside that he still has plenty to give and wants to do right by everyone he loves and also his peers and potential future co-workers. Judge, thank you very much for taking the time to hear me out; I hope you are able to take my thoughts and feeling into consideration.

Kindest Regards,

Jason Adam Senzon

A handwritten signature in black ink, appearing to read "Jason Adam Senzon". The signature is fluid and cursive, with a large, stylized 'J' at the beginning.

May 1st, 2010

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Honorable Judge Wood,

Irving Stitsky is my mother's brother and is a father of four. I am very proud to say that if you have ever had a chance to meet any of the Stitsky's, you would truly understand the incredible dream I have experienced by growing with such a great family of mentors behind me. Many children have mentors that are professional baseball and football players. I was lucky enough to have even better ones, my family; more specifically, my mother and father, Ellen and Kenny Hogan, cousin, Adam Selkin, and uncle, Irving Stitsky. Each of them gave, and continue to give, me a unique secret to happiness, success, decency, personal integrity, respect, family commitment, lack of greed and good health, all powered by effort, consistency, motivation, eagerness, work ethic, and determination. I realize that this is not about my mother, father, or cousin, but it is important for me to help you better understand how, from my perspective, Irving Stitsky became one of my most loved and respected family members.

My name is Brad K. Hogan. I left home to pursue a dream of becoming a professional athlete at the age of 14, and 16 years later I find myself continuously striving to become the best at everything I do. Over the course of 16 years, I have achieved many accomplishments which all started with the inspirations of family athletes and motivators such as my father, cousin and uncle. In high school, I was a five sport athlete and achieved all American status in each sport. Shortly following my fifteenth birthday, I became the youngest member of the United States Ski Team. Following this came seven Junior Olympic and World medals including Junior Skier of the Year, twice. After a solid run of six years with the National Team, I found myself eager to pursue an education. I relocated to the University of Colorado on a scholarship for skiing. After five years of education, I became a young business owner. I am currently a member of the CU Alumni Association, on the board of fundraising and community development, and regularly work with a number of different non-profit organizations. Regardless of what I do, I will never forget who the people were that got me to where I am as a person, professional, family member and entrepreneur. Without question, my Uncle Irv is one of those people.

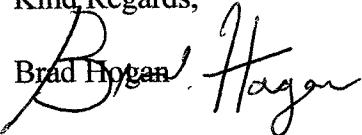
As I mentioned earlier, I have had a few key mentors in my life. As young as ten years old, I remember stories about my Uncle. My best friend (and addiction) at that age was my cousin Adam. There was no one I wanted to be with everyday more than him, which also meant that everything he said, I listened to and remembered. Adam never stopped talking about my father and my uncle Irv. Like many individuals, people choose to become or emulate certain types of people. I specifically remember my cousin Adam telling me one day that if I were able to take the qualities of both my dad and uncle at the

same time, I would be rich. Adam has become an amazing; successful person that I believe has been a true representation of good family, a family that Irv has helped build, and guidance. Although these moments are tough on family, they are the ones that will ultimately make us stronger.

Though strength is not enough to live off of, my uncle has proven to use strength as a main factor of survival while dedicating all of it to his family. My cousins have been through a lot for as long as I can remember. I am sure, from other letters, you will be able to get a good idea of many of these issues, but I must address the amount of hope and strength both Irv and the children have given each other. While it has been a tough battle, their ability to remain strong has been influenced by their father. It is amazing that at all different ages, my cousins, through these tough times, have somehow come together and found a way to take care of each other. Thus far, I feel like it has been a movie that has brought tears, smiles and aggravation for years, with no sight of an ending. Like me and many other people who have in some way been inspired by Irv, his ability to teach his children strength at a young age will ultimately be the reason each of them find a way to create and become something great.

After reading through this letter, I began to think that I said too much about me and not enough about Irv. However, I then realized that although you did not need to know so much, I am not sure I would have accomplished any of it without his support and influence. I hear all the time from my family about how alike he and I are. Just like any team, it takes all member's combined unique qualities and skills to reach success. It makes me proud to say that, without the qualities of life that my uncle gave me, I would not be the person that I am today.

Kind Regards,


Brad Hogan

Jared Stitsky
201 East 69th Street
Apartment 6I
NY, NY 10021

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Honorable Judge Wood,

I am writing this letter knowing that my father has been found guilty by the jury but with a plan to appeal. I can say with certainty that you have ready many letters from a first born son talking about his father. Every version, variation and vision has probably been read and scrutinized. With confidence, this first born son has a story about his own life and the tumultuous road to get to this day that I feel can add perspective to the way you view Irv Stitsky and his role in the world.

My relationship with my father has been very unique and wonderful. The first Halloween I can remember my father dressed up as Superman. The blue tights, red cape and slicked hair were all true to form. I wasn't positive, but I questioned whether or not my father was actually superman in real life. As the day and evening went on, it was firmly cemented in my mind that he was superman. Years went by with this façade shielding my reality until one day I saw the movie and found out that he wasn't.

Without a sense of irony, I still viewed him as superman in every way, except for maybe the laser vision, ability to fly, speed of a bullet, and strength of 1,000 men. My studies in psychology tell me that memories go back to the age of around 4 – 5 years old; with glimpses before that but rarely. From the age of 4 until now, I always saw my father as a super man. He is patient, wise, giving, strong, unselfish, funny, enthusiastic, athletic, and witty. He always wanted to be a Vet because he loved animals and simultaneously coach basketball because his love of the sport but an early start to a family for him shifted his priorities.

Irv has every quality I yearn to acquire in my own life and he has always been a hero to me. I don't say this in haste because I have measured him to other fathers and other men. As a man now, being 27 years of age, I can even compare him to my own characteristics and I can confidently say he is an amazing human being.

At the age of 5 he introduced me to the martial arts. My training became the foundation of my personality; disciplined, flexible in mind and body, coordinated, patient, reserved, focused, dedicated, positive, and strong. My passion for the arts and my motivation to inspire others to live a life of purity and with joy is all owed to my father's decision to put me on the right path. My life got better from there. My father, mother,

older sister and my brother all lived with me in Florida at the time. My father tried to run his own clothing store while my mother took care of myself and my two siblings. I played sports, went to kindergarten, rode my bike in the neighborhood and had many friends. Things were good.

Shortly thereafter, we moved to Long Island, NY. My mother was pregnant with my baby sister Aliza which added a fourth child to the family. Money was tight from what I could remember and my father's attempt to owning his own business failed. He was so positive through it all and we had nothing but love in our family. He worked so hard, came home, took us to friend's houses, sports practice, cooked for us, and cleaned. I went to first grade at Jackson elementary school, met my life long friends and we started to experience life as young children.

The next phase of my life was the beginning of the end for my family as one family. My father was looking for work so one day my mother met a man who owned an OTC firm which I am sure you know the name (I actually prefer not to utter the name because of the pain). This was a new, exciting step for my father so he dove in head first. Things were going well financially and he was working very hard so we moved out of the town house and into the suburban neighborhood of East Birchwood across the street. There, we all had our friends in the community, elementary school and life was great.

Then the money came and at the worst time. My older sister Shara had a physical transformation and became somewhat obese around the time my father was prospering with his job. Living in the north shore of Long Island, vanity rules, so Shara struggled to fit in and find herself. She began to run with a bad crowd and rebelled. My mother also started to get comfortable with material objects she never had before, friends she never had before and financial freedom she never had before. I took care of my brother and little sister most of the time so the three of us were okay; it was my mother and sister who were starting to develop a very bad disease; addiction.

We were all ignorant and time flew by. I was playing sports, hanging out with friends and doing well, as was my brother and little sister. From the age of around 10 to 14 was like a dream but things started to change quickly. Shara never grew out of her rebellious nature. Shara and my mother both developed deadly addictions. My sister was addicted to narcotics and my mother to alcohol while my father had money coming in too fast to keep his bearings and sanity but I saw so much pain in his heart to try and help his two special girls. My father became addicted to money as well during the process.

I continued to do well in school always scoring in top honors, getting awards on the playing field, and taking care of my younger sister and brother. I tried to be a great role model. My friends helped me do that; they were great peers to have.

Before we moved to an exorbitant house and over extended ourselves, things were not okay with my mother and father. They were constantly fighting and my mothers' drinking was getting worse and worse. I also heard through there fighting that my father's company was in trouble and he was always trying to stop her from spending so fast and

so much. This all piled on at the same time. From around 14 – 17 we lived in a big house in Brookville. Nothing really changed except my father had to pay for a much larger expense than he did before. I saw him getting older before my very eyes from stress. My mother's alcoholism, my sister's addictions, and his financial troubles were so bad, that it was a daily turmoil in my home. I tried to do well in school and take care of my brother and sisters but they started to feel the effects as well. Time flew by and one fateful day at around 7:30 am, my father's warning of trouble came to fruition. The FBI came into our home.

I knew it would happen but we would never be a family again. We moved to Muttontown to stay in the same school district, my mother's and sister's addiction worsened, my father and mother divorced and he went away to prison (to make a long story shorter). After 3 years away from home, he returned vowing to make his wrongs right. He sat me down years before he went and told me he would have to go. He was going to be honorable and pay for his mistakes, so he did without getting anyone else involved. He knew he did a wrong thing and got wrapped up in a life he never thought he would lead. He fell into a trap.

My life changed because I lost my guidance, my father. I was so distracted with his problems, my sisters and mother's problems, that I made the wrong decision on where to go to College. I mistakenly chose University of Miami instead of choosing a local school where my student loans would be low. I just wanted to run away. My senior year of high school I delivered pizza's so I can eat school lunch because my father's pockets were empty. I went to college completely on student loans while at the same time, my father went away. I felt like my entire family was broken and split.

I felt so much pain the first three months but I also felt like I needed to help my family. Three months into college, I was going out with some friends and something terrible happened. I was hit by a car at 60 miles per hour while a pedestrian. I fractured my skull, pelvis, humorous, tibia and fibula. I needed a blood transfusion and spent 21 days in the hospital. I shipped my battered spirit and body back to NY shortly thereafter. I was a collegiate soccer player and the doctors said I would never play competitively again.

The ideal situation would have been to come home to a stable and loving family but instead, I came home to a house in emotional and physical ruin. My mother was so deep in the bottle, my sister was a very serious heroin addict and now I couldn't walk for at least a year. My brother and Aliza must have been so hurt from all of this. I regret not staying and helping, but this accident brought me back. This all never would have happened if my father was around; he could have prevented what happened to my mother and father.

It took me a year to get back on my feet all while I worked for a mortgage company trying to survive and help my family with money. I did the best I could to give my sister Aliza and my brother Brett money while he finished up high school. Two and a half years went by, I used martial arts to rehabilitate because we all had no insurance and

finally my father came back to us. I felt kind of relieved but the growth I experience while he was gone was vast and the process to grow as a man was very intense. My mother and sister were in states that I don't feel at liberty to describe but as an Honorable Judge, your intellect can imagine.

My father worked with his sister and brother while he figured out what to do. He was still young enough to create a positive future and my brother and I missed him so much. We became pretty savvy in business ourselves fending for ourselves for many years that we decided to join our father in a new venture called Cobalt Capital Companies. My father would use his knowledge of business development to mentor other people and help with that side of the business while another person name Mark Shapiro would run the entire business as the "brains" of the business. We thought this was a good chance to be together, to build a future together, so my father, my brother and I all decided to move forward together as a family. The three of us worked very closely, I sat with my father for a majority of the day. In the beginning, he vowed never to put himself in a situation where he would fall into any traps or do anything that would take him away from his family that he loved so dearly ever again.

My father is the type of man who cries. He is gentle, kind and sensitive. He worked so hard to build a future for his family and we worked right along side him very hard to contribute to that future. My entire family was living with him in Bayside including his new wife Nadine and her two children. That makes 6 children and two adults in a townhouse in Bayside. We lived very simply avoiding making the same mistakes twice. A couple of years went by and we find ourselves in the predicament we are in today.

The minute he came back to us, our family exhibited a dramatic transformation. I finished college online, my sister Aliza is in college, my sister Shara had a child and is clean of drugs, my step sister Ashley had a baby as well and my father turned my step-brother Dylan into a good man who was once a bit of a delinquent. Every person Irv touches feels the magic of his soul. Things were bad before he left, but they exponentially got worse when he was gone, and exponentially got better when he returned.

After Cobalt, he went back to work his sister and brother's carpet store and never turned back. He worked in his garden, paid a small rent in upstate NY, mowed his lawn and enjoys time with his dogs. He has guided me and always been there to give me the best advice. He helped my sister get clean, helped his two new step kids experience a father figure they never had and turned their life around. He is devastated in his current situation. He took every step to avoid his current situation but nevertheless, that is reality.

Currently, I live with my girlfriend Jennifer in NYC working for an IT recruitment firm in finance. I work harder than anyone I know and only because he taught me that. My brother is doing phenomenal while working full time as waiter, studying for his LSAT, going to school and working so hard to get by. Aliza is taking care of herself and putting herself through college with a focus on nutrition; she also works full time.

Shara is clean and has a beautiful baby but I fear that the lack of my fathers' presence can have a negative impact on her.

The only person that hasn't recovered is my mother Andrea, Irv's first wife. She is still an alcoholic and can't live a normal life because she relied on my father for 30 years. In between this story there have been many more events and situations where my father's presence would have been a godsend but he was not around. There have also been uncountable situations where his presence has been the shining light. The children of Irv Stitsky turned out pretty good, and that doesn't happen when a bad, irresponsible man raises them. I believe in my father not because he is my father, but because my own experiences with pain and suffering have shown me who good people are. He is one of them. He has made mistakes, in which he has paid for, but his heart has been pure from the day he made the commitment to never return to "that place", and I will always believe that he did everything he could in his power to fulfill that promise.

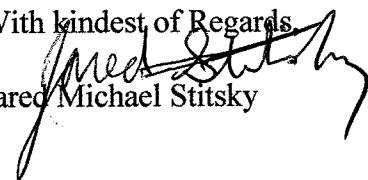
Your honor, I am intelligent and educated both through academics and life. What I say doesn't come from a jaded perspective. I believe in honesty, integrity and justice. People make mistakes, or sometimes people get tricked, but I believe that there is a fate to every person. I hope my letter provides for an account of my father's love for his family and his ability to create an environment for his family where we were all able to rely on him, learn from his and use his positive influence.

He is missed and needed by his entire family for every reason. His love for us, his dedication and the influence he has had on all of us are forever impactful. He has changed the lives of my entire family and we love him no matter what, but it goes without saying that he is the foundation of our family. He has become a religious man renewing his faith. We always went to Synagogue growing up but he has adopted Christianity in his life to pray to God to watch over him in this tough time. I will continue to pray to God daily to watch over this family so we get through this very tough time and live together as a once broken, but now renewed family. Thank you for taking the time to read my words.

Have a great day your Honor.

With kindest of Regards,

Jared Michael Stitsky

A handwritten signature in black ink, appearing to read "Jared Michael Stitsky".

Aliza Stitsky
3835 Carambola Circle North
Coconut Creek, FL 33066

April 29, 2010

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Honorable Judge Wood,

My name is Aliza Stitsky, and I am Irv Stitsky's daughter. I am 18 and currently attend College in Miami, Florida. My father has been one of the greatest fathers a girl can ask for. He is not only my father, but he is my best friend. When ever I needed him or his opinion, he was always there to help. No matter how busy he was, I could always call him for advice on my essays or homework for school and he would always make time to be there for me. Even when my mother and father were together, he would always help me fall asleep when I had a bad dream, wake me up in the morning and get me ready for school as well as drive me to school. He was my dad and my mom all in one. Living with him were the happiest days of my life. I need him to help me through life, and guide me in the right direction.

When I was younger I had an issue with my weight, and eventually that led to something very unhealthy. I was anorexic. When my father started to notice that something was wrong he took action right away. He was there every step of the way through my recovery. He took me to doctors, nutritionists, and even went to therapy sessions with me. He showed me how to maintain my weight by exercising and eating healthy. With out him by my side I don't know where I would be right now. From these experiences and from the help of my dad I have decided my career choice, which is a nutritionist or dietician. That way I can help people who might have been like me or would like to get healthier.

My father never put himself before anyone. He is one of the most considerate men I have ever met and or seen. He helps around the house; he works as hard as he can to make his family happy. He would never buy himself anything; everything was about what he can do for his family. I'm sorry if I am repeating myself but there are so many amazing qualities about my father. He is so generous, the best husband, and the most incredible person I have ever met.

My father drove me down to Florida last summer, and it was one of the most amazing trips I ever had. We laughed, we cried, we sang songs, he even stopped in Georgia for me to go to my favorite chef's restaurant. We always talked every morning because we were both up at the crack of dawn, texted through out the day, and always before we went to sleep. When I wasn't able to do that anymore, I felt like my whole world just ended. Ever since this happened my life hasn't been the same. I miss him so

much, and every day I pray that this night mare will end. I would love to see my father cheering me on when I graduate; his support means the world to me.

Sincerely,
Aliza Stitsky

A handwritten signature in black ink, appearing to read "Aliza Stitsky". The signature is fluid and cursive, with a horizontal line underneath the name.

Brett Stitsky
9 Ray Place
Northport, NY 11768

May 1st, 2010

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Honorable Judge Wood,

Firstly, I would like to thank you for taking the time to read and consider my input in the character of Irv Stitsky. I know how demanding the schedule of a federal judge could be.

My name is Brett Stitsky and Irv Stitsky is my father, I live in Northport, NY and I am 25 years old. Currently I am working as a Waiter for a steak restaurant in Huntington Village, NY. I work approximately 45 hours per week at the restaurant and I am also a full time student at SUNY College Old Westbury pursuing a Bachelors' Degree in a dual major of Political Science and Economics. I am going into my senior year of college currently holding a 4.0 GPA; and I am an active member of the pre-law society and I have been nominated for a variety of scholastic achievements, namely, the Excellence in Law Award, the National Scholars' Award, and the Chancellors' Award of Excellence.

I am a strong believer in community service and charitable contribution but, due to my extremely busy schedule, unfortunately I can not contribute more to society in a charitable way. The only thing I have time for is to help tutor and supervise young children at the local public library concurrently to engaging in my own personal studies. The reason I am still pursuing my education at this age is because I attempted a career in banking for approximately 2.5 years after receiving my Associates' degree at Nassau Community College, with honors, and discovered it was not the correct career path for me. However, I do wish to go to law school and I will be taking an LSAT review course this summer to prepare for the exam in October and I am also interning for a law firm under the name Sobel and Kelly, in addition to my continued work schedule. I am completely independent financially and I receive no help whatsoever from family. In fact, I help provide for my family since my father is not able to do so currently. To that effect, I am trying to accentuate that my father has always relieved a tremendous burden from me in helping provide for both myself and my siblings.

Let me start by saying that I understand that my father has been found guilty of various conspiracy to commit, and committing securities fraud, wire fraud, and mail fraud. As disheartening as it may be, I do not question the decisions of the court. Of course, after learning of his conviction I was devastated. After all, I was there. I worked for Cobalt Capital Funding for about a year and I witnessed the multitude of precautions

he took to try to prevent something like this happening. We lived in a very modest townhouse in Bayside, NY, where my father had to build, with his bare hands, 2 additional bedrooms in the bottom level to accommodate my step brother and sister. There were 7 of us living there. At least once a month he would consult his attorney's both personal, and the companies, to ensure the legitimacy of his actions. I know my father would never want to put himself and particularly his family through such a traumatic experience as we are going through right now. As I am sure you know, we have been down this road before and my father did learn his lesson the first time, which is why he took such precautions as consulting the attorneys and his probation officer constantly! After confirming the legitimacy of his actions from the attorneys and his probation officer, only then did he pursue his position as an office manager for Cobalt Capital Funding.

Additionally, Irv emphasized being on a fixed salary to avoid any confusion in his position and to ensure that there was no conflict of interest. It is my belief, that my father would never have asked his sons to work with him and would never have asked his sister to invest in a company that he knew was acting fraudulently. I am not questioning the decision of the court in anyway, or providing my opinion, but merely stating the facts that I witnessed while living with and working for my father. Regardless, his precautions weren't enough. My father has been an unbelievable support system for me. He has provided amazing social advice and always provided a shoulder to cry on. When I was growing up, I didn't have many friends but my father was always there to distract me from that truth, and always made the time to make sure I was happy. Although he was busy with work sometimes, he always took the time to go to every single sporting event that my brother and I ever had. I know that might not seem like a big deal now, but for a boy growing up, especially one with not many friends, that means the entire world. And let me assure you, there were an abundance of sporting events, I was an all county wrestler and soccer player, and my brother was an all county basketball player and soccer player as well, and that doesn't include outside of school involvements. I have 2 sisters as well, 1, now 27, suffered from drug addiction, and the other, now 19, from anorexia. My father was the only person to coach them through their rehabilitation. Without him, they would be suffering still to this day. I can go on and on about the plethora of contributions that my father has made to this family and the amazing support he has provided, but that is to be expected; for a father to provide support in every way possible to his family.

My father's generosity and compassion goes far beyond his familial responsibilities. I remember one time when I was much younger, my whole family was driving from Florida to New York, quite a road trip, and while driving, going the opposite way on the highway, we witnessed a horrific accident between an 18-Wheeler Semi-Truck, and a Motorcycle. Being that there were no readily available wireless phones back then to call for help, he pulled over and sprinted across the street to offer assistance, he pulled the motorcyclist from beneath the truck and took his shirt off to cover his wounds and waited there with the victim, holding his head on his lap, until the paramedics arrived. My father is not a bystander; he has always been a person to help another in need. I remember one time when I was about 10 years old; we were walking through the Broadway mall in Hicksville, NY. This brand new movie theatre had opened there which attracted a large variety people. As we were walking, we witnessed a group of gang members surrounding younger kids, my father asked my brother and me to wait for him

with a store salesman and he approached the group to ask the kids if they were alright, to which they did not reply, but were struck with fear in their faces, I can still remember the look in their faces. Long story short, the gang members asked my father to mind his business and he told them to leave the kids alone and they began to attack my father but didn't do much damage before they ran away. Naturally, my brother and I were scared for my father and didn't know what to think or do but it was over before we could really react. Battered and with a bloody nose, my father returned to us with the kids that were being taunted and waited for security to arrive. The only thing he said was "Boys, fighting is wrong and should never be used to hurt people, but you should always stand up for others who can't stand up for themselves." To this day, that has always stuck with me as an incredible life lesson. Because of his actions, the Broadway mall now enforces a strict security policy to avoid any future incidences. Irv has always been generous with his time. When he remarried to Nadine, even though he is Jewish, he became an active member of her church to show support for her and their marriage as a single unit. In general, Men have a certain disregard for the feelings of there spouse but not my father, he has always gone above and beyond to ensure his significant other is happy and comfortable, and has instilled that value in me and my siblings as well.

Irv, my father, has made a tremendous impact on the lives of not only our immediate family, but so many people in the community. I know, not by his testimony since he would never expose someone else's problems that he has helped many people financially get through tough times, even though he was not financially thriving himself. Unfortunately, I can't give specific examples of those circumstances because my father didn't discuss the issues of others in an open manner to avoid their embarrassment, but I know that he used to help different friends and family where he could. One circumstance I can give is with my step brother and sister. My father completely and wholly provides for them as if they were his own children even though it is not his legal responsibility. Their biological father is not active or fundamental in their lives at all but my father has filled that void. My step brother has very serious issues with anger control and my father help coach him in ways that he can control himself. This is all in addition to the financial burden involved with housing and providing for 2 teenage children.

With the birth of my niece, his granddaughter, and the birth of my step-niece, his step-granddaughter, the need for my fathers support, financially, time-wise, and emotionally, is unprecedented. We need him now more than ever. I don't think I am capable of going to school full-time, working full-time, and providing my sisters with the support they need to succeed in life. My mother is on disability due to her inability to retain a job from her illnesses and my brother is attempting to fulfill a career in sales but is struggling. His presence would be instrumental in the success of so many other lives other than his own. Again, thank you for your time and consideration on my thoughts.

Kind regards,
Brett Stitsky

A handwritten signature in black ink that reads "Brett Stitsky". The signature is fluid and cursive, with "Brett" on the top line and "Stitsky" on the bottom line.

Adam H. Selkin
27 Barker Ave.
Apt. 222
White Plains, NY 10601

April 23, 2010

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Honorable Judge Wood,

I am writing this letter on behalf of my uncle Irv Stitsky, who I know has been convicted by a jury after a lengthy trial of conspiracy to commit securities fraud, as well as securities, wire and mail fraud and also who I know plans on appealing the verdict. I am 37 years of age and I work as an Investment Banker/Corporate Client Relationship Manager for a small Investment Bank in NY called Chardan Capital Markets. I have been in this industry for about 15 years. I have a wife and 4 month old daughter and live in White Plains, NY and have lived in Westchester my whole life. I graduated Syracuse University and played 3 years of Varsity Soccer there. My only career has been in the securities business where I have built a very successful practice along with my current partners. My uncle Irv, who I have obviously known my entire life, was responsible for introducing me into the industry for which I always thank him greatly as it has lead to a tremendous career and great life thus far for me and my family.

My uncle is truly a great man for whom I have the utmost respect for. He has been a major father figure in my life going back to my teenage years when my own father had his own issues and had to spend a long time away from home. Irv has always been there for me and my mother (his sister). Whether it was the time in my sophomore year at Syracuse when I was short on funds for books and school supplies all I needed to do was call him and he helped me without hassle or the time when my soccer coach benched me and I needed a father figure to speak to, it was him I called to help get me through. From advice with women to school to sports, my uncle was a major influence in shaping me as the man I am today simply because he loved me and cared for his sister who couldn't raise her teenage son (me) on her own. Personally, I know from experience, Irv is a man that puts his family first no matter what and I cannot say enough about that. I have witnessed his dedication to his family from the time I was a child. I watched him raise his 4 children and share his unconditional love not only with them, but also his adopted children in his most recent marriage. Even through very difficult times, Irv always seems to be able to find time to spend time with his kids, raise them, and take care of them no matter what. This family dedication is a testament to the great man and father he is.

Simply put, my uncle is like a second father to me. He has given me nothing but great advice and he has never steered me wrong in life or in business. He got me my first job and I have never looked back. He was always there to give me career advice and teach me how to act professional and become the best at what I do. He taught me respect for family, others in business, and gave me a tremendous amount of strength and confidence; the type you need to succeed with in my industry. He has been a central figure in our family ever since my grandfather, his father, passed away 20 years ago. He never missed a holiday or family event that he could attend. To me, it is extremely important to understand how important he is to his immediate family and the central role and figure he plays in the lives of his children and our family as a whole. I am sure that mine won't be the only letter you read which talks about what an incredible father and family man Irv Stitsky is.

Yours Truly,
Adam H. Selkin

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, N. Y. 10007

My name is Flora Stitsky Robin. I live in Dallas, Texas, where Irving Stitsky was born. I am his aunt; I am semi-retired at 76 years of age. Irving is my brother's son and naturally I have known him since he was born. Irving is four months older than my daughter, so you can see we were, and still are, very close.

Irving lived with his parents in Dallas until he was about 10 or 11 years old when the family moved to New York. He went to school in New York where he did very well academically. We have always kept in close touch. My family attending special occasions in New York and his family coming to Dallas for our special occasions.

All of us in Dallas were thrilled when he started having his beautiful children. He has been a very active father to all four of his children, even through difficult times in his marriage. He and his wife did divorce, but he never neglected his children. I know that he tried to do the very best for them and certainly loves them dearly.

Irving has since met and married Nadine, who is a wonderful woman. He has taken to her two children as if they were his own. When his daughter had a baby we congratulated his on becoming a grandfather and his response was "twice over", because Nadine's daughter also had her baby shortly after Irv's daughter. What a thrill!!!

I honestly know that I am partial in my love for Irving, but I can't help it. He is in my heart now and always.

Thank you for your consideration of this letter.

Sincerely yours


Flora Stitsky Robin
5740 Forest Lane
Dallas, Tx 75230

March, 27, 2010.

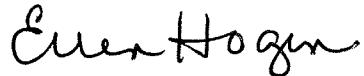
Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

I would first like to introduce myself to you. I am Irving Stitsky's younger sister Ellen Hogan. My husband and I own a floor covering store in Carmel, NY. I am aware that he was found guilty of the offenses brought against him by the jury and I still feel it is important for you to be able to hear about the good in him. We have always been close as we are only 2 years apart, and I have the utmost respect for him. He is an amazing father to his children who have without a doubt been through an awful lot in their short years of life. Without going into detail lets just say for arguments sake they really do not have a functioning mother. My brother has been there for them in every way possible that a father could be. He remarried a very lovely women a few years back, and now has an extended family with two more children. He has always looked to them as his own. He has done things for them equally as he would do for his own. I can't imagine as a mother that, that would be an easy thing to do however he was able to do that. His new family Nadine his wife, Ashley & Dillon her children were lucky to get a guy like Irv that was able to care for them as if they were his. He attended meetings at school when needed and really guided his stepson in the right direction when he was wavering to a place that wasn't good. It was a love hate relationship that he never gave up on and in the end Dillon really looks up to him and needs him in his life. My brother has four children of his own, my nieces and nephews whom I have such admiration for. They have all become strong independent loving adults even after all they have endured. They have been able to overcome many obstacles in their life because of their father and his guidance regardless if it had to be tough love or just simple conversations. They have all grown up to be wonderful young adults that I am proud to call my family.

My brother came to work for us at our business Kenny's Carpet One that my husband and I have owned for the last 17 years at its current location in Carmel, NY. He first came to us in 2003 and we started him in the warehouse. He was very humble and appreciative to even been given the job. Even though we knew his capabilities as a salesman we didn't have an open position for him at that time and he was willing to take whatever we could give. He did an amazing job as his organizational skills are incredible. It was sad for me knowing all of his talents to see him in a position like that but it was what we had at the time and we didn't want to be unfair to any of our other employees that had been here for so long. He needed a job and we gave him one. After about a year he moved on to something else, and we were happy for him that his job also took him closer to his children. As you know things didn't work out there and he return to us in 2006 asking if he could come back to work at Kenny's Carpet One. At this time he now had a bracelet on his ankle with restrictions, but we believed in him and hired him on the spot.

Fortunately for Irving the timing was right and we needed a salesman, a position where we knew he could shine and be an asset to our business. After about 6 months giving him time to learn all there was technically about the floor covering business my husband slowly started turn over some big commercial accounts that we had been dealing with for years. We knew we could trust Irv to treat the customers the way we had always done before. First and foremost for us is customer service and Irv certainly had a way with the customers making each and every one of them feel special. They seemed to really like him and still ask for him to this day. We participate in four different chambers in our surrounding area and Irv was responsible to go to the one in Pawling. There is always time set aside for networking and then the dinner followed by a guest speaker. He continued to help our business grow by attending those meetings. He was instrumental in bringing in a great deal of business from the area where he was living at the time which is about 45 minutes away. We don't normally advertise up in that area so it did open more doors for us. We were honored to have him working for us in the position that he held and grateful for not only the growth in the business but most importantly the way he made our customers feel. I may be a little partial to him since he is my brother, but he truly is a very caring, sensitive, hardworking individual always trying to help everyone. Thank you for taking the time to read this.

Sincerely,



Ellen B. Hogan

Janyce Selkin
1225 Route 308
Rhinebeck, NY 12572

March 29, 2010

Honorable Kimba M. Wood
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Dear Judge Wood,

My name is Janyce Stitsky Selkin. I am 59 years old and the older sister of Irving Stitsky. As you see, I live in Rhinebeck, New York and I have resided here for the past 8 years. My husband and I bought our house from Irving's current in-laws and Irving met his current wife Nadine at a July 4th party at our home. We remain friendly with Mr. and Mrs. Menti, Nadine's parents, and Nadine works for us since we bought this home. I am a real estate broker and my husband is a real estate appraiser. I have one son, Adam who is married and 37 years old and he and his wife, Stephanie just presented us with a wonderful first grandchild, Skyler. We are immensely enjoying this new experience of being grandparents but we are saddened that my brother cannot enjoy being a great uncle. Skyler was born on New Year's Eve and Irving of course has yet to meet her.

I am writing this letter knowing that Irving has been found guilty of conspiracy to commit securities fraud, as well as securities, wire and mail fraud, and he ultimately will appeal these charges.

I would like to share with you some of my experiences of my brother and my understanding of who he is as a person. Irving had a difficult time with his first wife who was and is still emotionally and mentally ill. In her condition she was incapable of properly and consistently taking care of her children. Irving has four beautiful children with his first wife and has a new granddaughter 7 months of age, named Raziah. While they are all adults now, during their childhood and into their teens and adulthood, Irving has always been the one to attend all sporting events, responsible for taking them to all doctor visits; all parent teacher conferences, school plays, camps, illnesses, etc. No matter how busy Irving was at work, he would drop everything for his children. Whatever they needed he was there to provide, be it emotional support or a ride to a game or practice. He did the things a mother would normally do and a father. Often time he was both mother and father to his children. He also did grocery shopping and cleaning when needed. He paid all the bills and took care of everything that would normally be shared responsibilities as his wife was not often capable of doing these things. An example as recent as this past August is that his youngest daughter Aliza was ready to go off to college for the first time in Miami, Fl. Irving took her shopping for clothes and for all other items she needed for her dorm room, drove her down to Florida in her car so she would have her car

available in Florida, set her up in her dorm room and in school helping her purchase and acquire all necessary items, then flew back home. All of his children have been treated in this way and they all rely on him for total support in every way. They are aware of their mother's illness and accept that she is incapable of being there for them while knowing that their father has always been there for them.

As far as his new family goes, he entered into a marriage with a lovely lady who had two children who were at the time just entering their teens. They were needy in their own right and not quick to accept a step father, but Irving worked very hard, treating them as he treated his very own children, attending parent teacher conferences with his new wife Nadine, helping the children with their homework, and although receiving much resistance even becoming friendly with their biological father and making a plan between them with total cooperation to support the two children emotionally through many rough times. He made sure they were invited to all of our family functions and treated as an equal to his children. Dillon had a lot of trouble in school and outside of school and Irving was always there for him. He accepted him as his own and even when the boy threatened my brother's life he worked through the problems with Dillon and a therapist and allowed him to remain in his home. They have become so close that Dillon is really missing him and cries many nights for my brother. Dillon's father Butch is also missing Irving as he feels and has said Irving taught him by example how to be a better father.

Irving has always been a family man and has been eager to attend our family gatherings and of course his large family was always present! Irving and Nadine, his current wife rented a home not far from my home. It was a modest one story ranch with a finished basement on a good sized property with a pool in disrepair. They both took on the project of renovating and redecorating, landscaping and fixing the pool and made that home a small little palace with little money that they had and lots of elbow grease. My brother has always been handy and never afraid of manual labor. He maintained the yard and plantings on his own and spent long hours every weekend tending his gardens and managing his landscaping with pride. When I could no longer afford a gardener for my property, he came over with his step son and son in law to be and his equipment and helped me mow and trim my grounds. Irving spent every weekend with Nadine as a unit cleaning their home, shopping, banking, fixing, and doing various household chores. They are both extremely handy and artistic and they built furniture, cabinets, redid floors, laid carpets, totally re-landscaped, all in a house that they leased! The lease on this house is up in June and of course Nadine will be moving into an apartment as without Irving and some additional income she cannot afford to stay. Of course that required her to give up and find homes for all of her pets which is emotionally tearing both of them up as they both love their three dogs and two cats. She has asked her children to find their own apartments. Her daughter moved out this past weekend and Dillon has found an apartment and is moving on May 1st.

For many years my brother worked for my sister and her husband at their business, but recently up until his incarceration, he worked with Nadine to build her business along with adding a handyman business. He was very resourceful and the two of them really were on their way to making Nadine's business a large success. They added many commercial accounts to her house cleaning service and he started doing many odd jobs for people. Since Irving was incarcerated Nadine has been struggling to keep up with her business and the household bills, now much more than one person can handle and has had to give up a few of the jobs they took on together.

These are just a few examples of what kind of person my brother is and I hope you get many letters telling you more than I have because there are many people that have many more stories to tell.

Thank you for taking the time to read this letter.

Very truly yours,



Janyce Selkin

March 10, 2010

Your Honor:

I respectfully write this letter on behalf of my brother-in-law Irving Stitsky, who is scheduled to be sentenced next month. It is a letter to tell you how positive and important Mr. Stitsky has been for the well-being of our families. He has many people who depend on his love and strength.

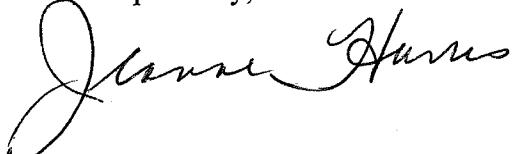
Irv entered this family when he married my sister-law Nadine. Nadine had two children and Irv had four. It quickly became apparent what a positive force Irv was in blending these families. His wife Nadine, and all six children were his priority. He treated all of them with love and respect. He always had time for them and their needs, and was always available to them. Whether it be advice on school, fixing a car, taking them to a Doctor's appointment, or going to a school conference, he was available. Irv worked very hard to keep his family close and well taken care of.

The list of Irv's duties would be ridiculous to try to list, but needless to say, he took care of everyone. He even found time for the in-laws. When my sister had a stroke in 2007, whatever I needed, he was willing to do. Whether it be shoveling my driveway on Christmas morning so my sister's wheelchair could make it safely into our home, or helping to paint and lay a new floor in the kitchen, in preparation of my daughter's college graduation party, he was available. The list goes on.

Now Irv has a new granddaughter and grandson (He has never seen), who really could use their grandfather. I know how much he was looking forward to these blessed events, whether it be to watch their first steps or watch their first school play, he was excited to experience it all! We as a family hope and pray he has the opportunity to do so.

We are all are praying that he will be back with us soon, his family is crumbling without him. The financial and emotional ramifications of his absence have been devastating. He took care of everyone and always did it with love. Please consider these letters as a testimony or a good man whose family needs him desperately.

Respectfully,

A handwritten signature in black ink, appearing to read "Joanne Harns".